



## Department Description

The City Comptroller's Department is divided into three program functions for the City: accounting, reporting, and internal controls. These program functions are in alignment with the City's core vision and values and also serve to provide fiscal analysis supporting the City's operational management and legislative functions.

The Department's mission is:

*To provide timely and accurate financial information and services to the public, City management, and elected officials in order to effectively manage public resources*

## Goals and Objectives

Fiscal Year 2010 goals and objectives are reprinted here as they were originally adopted. They have not been updated to reflect mid-year budget reductions, as implementation of those changes will occur in phases during the remainder of Fiscal Year 2010, making it difficult to provide reliable projections of service levels and performance targets. Additionally, an effort is currently underway to update the City's Strategic Plan goals and objectives, which may also alter the City's objectives, strategies, and performance expectations for the remainder of Fiscal Year 2010 and beyond.

### ***Goal 1: Provide high quality financial reports in a timely manner***

The Department will move toward accomplishing this goal by focusing on the following objective.

- Continue to develop centralized and standardized processes related to financial reporting

### ***Goal 2: Engage in continuous improvement of the City's internal controls over financial operations***

A strong internal control system over financial operations of the City is essential to achieving management's objective of delivering timely, accurate financial information and ensuring compliance with laws, rules, professional standards, and regulations. The Department will move toward accomplishing this goal by focusing on the following objectives.

- Assess material significance of business processes

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- Maintain currency of documentation on business processes
- Encourage active participation and ownership of internal control processes

## ***Goal 3: Provide high quality customer service***

The Department will move toward accomplishing this goal by focusing on the following objective.

- Create and maintain a high level of customer service

## ***Goal 4: Hire, retain, and develop skilled employees***

The Department will move toward accomplishing this goal by focusing on the following objective.

- Effectively monitor employee performance

## ***Goal 5: Develop and retain a trained and skilled professional workforce***

The Department will move toward accomplishing this goal by focusing on the following objective.

- Promote training and professional development

## ***Goal 6: Promote the highest ethical standards and behavior among employees***

The Department will move toward accomplishing this goal by focusing on the following objectives.

- Provide training to staff and management
- Conduct management review of the City's ethical standards with staff

## Service Efforts and Accomplishments

In addition to providing basic accounting functions, the City Comptroller Department has completed several significant projects. The recent completion of the City's long overdue 2003, 2004, 2005, 2006, 2007, 2008, and 2009 Comprehensive Annual Financial Reports (CAFRs) has been a major step toward restoring public confidence in the City's financial reporting processes. The implementation of self-sealing check technology has created significant cost savings and a more efficient, automated process. This process improvement has also allowed accounts payable staff to refine their overall efficiency and performance leading to improved payment processing time. Over the past years, the City Comptroller Department has contributed a significant amount of resources to the OneSD project. Additionally, the City Comptroller Department participated in the Mayor's Kroll remediation project. As of the issuance of this document, 97 percent of the identified remediations have been completed. During Fiscal Year 2010, the City Comptroller Department continued the leadership role over this project and estimates that all remediation efforts will be completed by the end of Fiscal Year 2011.

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## Department Summary

	FY2010 Budget	FY2011 Proposed	FY2010–2011 Change
Positions	92.00	80.00	(12.00)
Personnel Expenses	8,816,831	8,994,051	177,220
Non-Personnel Expenses	1,781,845	906,237	(875,608)
<b>Total Department Expenses</b>	<b>10,598,676</b>	<b>9,900,288</b>	<b>(698,388)</b>
<b>Total Department Revenue</b>	<b>2,723,824</b>	<b>2,541,760</b>	<b>(182,064)</b>

## General Fund

### Department Expenditures

	FY2010 Budget	FY2011 Proposed	FY2010–2011 Change
Proprietary & RDA	287,684	1,405,087	1,117,403
Systems Payments & Internal Controls	2,786,451	2,730,885	(55,566)
Gov't Accounting Fin. Reporting and CAFR	2,658,759	2,423,758	(235,001)
Government Accounting & Grants	1,662,934	2,430,323	767,389
Administration	3,202,848	910,235	(2,292,613)
<b>Fund Total</b>	<b>10,598,676</b>	<b>9,900,288</b>	<b>(698,388)</b>

### Department Personnel

	FY2010 Budget	FY2011 Proposed	FY2010–2011 Change
Proprietary & RDA	14.00	12.00	(2.00)
Systems Payments & Internal Controls	31.00	23.00	(8.00)
Gov't Accounting Fin. Reporting and CAFR	25.00	21.00	(4.00)
Government Accounting & Grants	19.00	20.00	1.00
Administration	3.00	4.00	1.00
<b>Fund Total</b>	<b>92.00</b>	<b>80.00</b>	<b>(12.00)</b>

### Significant Budget Adjustments

	FTE	Expenditure	Revenue
<b>Adjustment to Contracts and Equipment Outlay</b>	0.00	27,000	0
Funding allocated according to a zero-based annual review of contract and equipment outlay requirements.			
<b>Budget Adjustments Total</b>	<b>0.00</b>	<b>27,000</b>	<b>0</b>

### Expenditures by Category

	FY2010 Budget	FY2011 Proposed	FY2010–2011 Change
<b>PERSONNEL</b>			
Salaries and Wages	5,846,636	5,313,415	(533,221)

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## Expenditures by Category

	FY2010 Budget	FY2011 Proposed	FY2010-2011 Change
Fringe Benefits	2,970,195	3,680,636	710,441
<b>SUBTOTAL PERSONNEL</b>	<b>8,816,831</b>	<b>8,994,051</b>	<b>177,220</b>
<b>NON-PERSONNEL</b>			
Supplies	135,732	135,989	257
Contracts	532,506	233,496	(299,010)
Information Technology	1,030,192	471,864	(558,328)
Energy and Utilities	65,413	51,957	(13,456)
Other	10,930	10,931	1
Capital Expenditures	7,072	2,000	(5,072)
<b>SUBTOTAL NON-PERSONNEL</b>	<b>1,781,845</b>	<b>906,237</b>	<b>(875,608)</b>
<b>Total</b>	<b>10,598,676</b>	<b>9,900,288</b>	<b>(698,388)</b>

## Revenues by Category

	FY2010 Budget	FY2011 Proposed	FY2010-2011 Change
Charges for Current Services	2,507,667	2,516,760	9,093
Other Revenue	216,157	25,000	(191,157)
<b>Total</b>	<b>2,723,824</b>	<b>2,541,760</b>	<b>(182,064)</b>

## Department Personnel Expenditures

Job Number	Job Title	FY2010 Budget	FY2011 Proposed	Salary Range	Total
20000007	Accountant 3	16.00	16.00	59,363 - 71,760	1,012,669
20000010	Account Audit Clerk	13.00	8.00	33,114 - 39,832	304,966
20000024	Administrative Aide 2	2.00	2.00	42,578 - 51,334	98,802
20000054	Sr Account Audit Clrk	3.00	3.00	37,877 - 45,677	87,700
20000102	Accountant 4	10.00	10.00	66,768 - 88,982	841,266
20000290	Info Sys Anlyst 2	1.00	0.00	54,059 - 65,333	0
20000539	Clerical Asst 2	1.00	0.00	29,931 - 36,067	0
20000645	Micrographics Clerk	1.00	0.00	29,931 - 36,067	0
20000681	Payroll Audit Spec 2	5.00	5.00	39,686 - 48,069	231,427
20000756	Word Processing Oper	0.00	1.00	31,491 - 37,918	36,970
20000866	Accountant 2	24.00	18.00	54,059 - 65,333	1,074,031
20000924	Executive Secretary	1.00	1.00	43,555 - 52,666	51,349
20000927	Sr Clerk/Typist	1.00	1.00	36,067 - 43,514	36,067
20000936	Payroll Audit Supv-Auditor	1.00	1.00	47,986 - 57,949	56,500
20001101	Department Director	1.00	0.00	59,155 - 224,099	0
20001105	Comptroller	0.00	1.00	34,694 - 207,210	154,786
20001172	Financial Operations Manager	4.00	4.00	25,376 - 148,200	524,999

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## Department Personnel Expenditures

Job Number	Job Title	FY2010 Budget	FY2011 Proposed	Salary Range	Total
20001182	Principal Accountant	8.00	9.00	19,323 - 151,840	798,971
	Bilingual - Regular				2,912
<b>Salaries and Wages Total</b>		<b>92.00</b>	<b>80.00</b>		<b>5,313,415</b>

## Fringe Benefits

Retirement ARC	1,924,425
Supplemental Pension Savings Plan	250,268
Retirement Offset Contribution	114,739
Employee Offset Savings	102,608
Workers' Compensation	27,060
Flexible Benefits	551,200
Risk Management Administration	75,460
Long-Term Disability	49,350
Unemployment Insurance	11,526
Medicare	79,510
Other Post-Employment Benefits	489,258
Unused Sick Leave	4,381
Retirement 401 Plan	681
Retiree Medical Trust	170
<b>Fringe Benefits Total</b>	<b>3,680,636</b>

<b>Personnel Expenses Total</b>	<b>8,994,051</b>
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## Department Budget by Program

	FY2011 Positions	FY2011 Expenditures	FY2011 Revenue
Business-type Activities Accounting/ Reporting	8.00	946,608	1,846,148
CAFR	3.00	532,375	0
Capital & Fixed Assets Accounting/ Reporting	14.00	1,516,497	252,211
Debt Service Accounting/Reporting	6.00	741,335	156,699
Department Management	3.00	409,282	0
General Administration/Management	0.00	217,389	0
Governmental Accounting/Reporting	11.00	1,393,815	286,702
Grant Accounting/Reporting	6.00	678,531	0
Internal Control	2.00	157,165	0
Operations Support	23.00	2,359,965	0
Redevelopment Accounting/Reporting	4.00	499,462	0

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## Department Budget by Program

	FY2011 Positions	FY2011 Expenditures	FY2011 Revenue
IT Non-Discretionary	0.00	447,864	0
<b>Total</b>	80.00	9,900,288	2,541,760